

LEGISLATURE OF NEBRASKA  
NINETY-SIXTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 171**

Introduced by Kristensen, 37

Read first time January 8, 1999

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section  
2 77-2701, Revised Statutes Supplement, 1998; to exempt  
3 machinery, equipment, and electricity from sales and use  
4 taxation as prescribed; to harmonize provisions; to  
5 repeal the original section; and to declare an emergency.  
6 Be it enacted by the people of the State of Nebraska,

1           Section 1. Section 77-2701, Revised Statutes Supplement,  
2 1998, is amended to read:

3           77-2701. Sections 77-2701 to 77-27,135.01 and section 2  
4 of this act shall be known and may be cited as the Nebraska Revenue  
5 Act of 1967.

6           Sec. 2. Sales and use taxes shall not be imposed on the  
7 gross receipts from the sale, lease, or rental of and the storage,  
8 use, or other consumption in this state of (1) machinery or  
9 equipment to over-the-air, free access radio or television stations  
10 which is used directly and primarily for the purpose of producing a  
11 broadcast signal or is such that the failure of the machinery or  
12 equipment to operate would cause broadcasting to cease and (2)  
13 electricity to over-the-air, free access radio or television  
14 stations which is essential or necessary for the purpose of  
15 producing a broadcast signal or is such that the failure of the  
16 electricity would cause broadcasting to cease. For purposes of  
17 this section, machinery and equipment includes any machinery and  
18 equipment required by rules and regulations of the Federal  
19 Communications Commission.

20           Sec. 3. Original section 77-2701, Revised Statutes  
21 Supplement, 1998, is repealed.

22           Sec. 4. Since an emergency exists, this act takes effect  
23 when passed and approved according to law.